

## ATTACHMENT G

### BUDGET JUSTIFICATION GUIDELINES

- Include your organization's legal name at the top of the page
- Round off dollars and percentages to the nearest whole number
- Provide at least the level of detail requested in the instructions below.
- If the space provided for the required information is not sufficient, use a separate sheet clearly labeled and attach.

A. PERSONNEL SALARIES: Describe and justify the staffing responsibilities/roles for each position budgeted on the Project Budget. Include all of the following:

#### Name and Title

1. Indicate the personnel title or classification for each budgeted position
2. Indicate the employee name(s) next to the title/classification (for key position only)
3. If a position is not yet filled, indicate "vacant position".
4. If there are multiple staff per classification, indicate number next to title/classification.

#### Salary Range (or) Hourly Rate

Indicate the annual, monthly, semi-monthly, weekly, or hourly salary rate used for each classification (a range is acceptable). In addition, state the pay frequency used for calculations (i.e. annual, monthly, semi-monthly, weekly, or hourly). If basing calculations on weeks or months, please provide the number of weeks or months used to ensure agreement between your calculations and the State's.

#### Percentage of Time (or) Number of Hours

Indicate the percentage or number of hours of time each budgeted position (e.g. 20 hours of a 40-hour week equals 50%) will spend on eligible activities. If a position is budgeted for less than 12 months, please indicate the number of months or weeks used for budget calculations. State percentages as whole numbers. If calculations are based on an hourly rate, indicate the number of months used to ensure agreement between your calculations and the State's.

#### Total Personnel Salaries

Indicate here the total salary to be paid to each budgeted position listed under the Title column. This amount is the result of computations between either the salary range and the percentage of time, or the hourly rate and the number of hours given for each budgeted position.

### Position Description

Include a brief description of nutrition education and physical activity promotion responsibilities associated with each budgeted position.

B. FRINGE BENEFITS: Enter the total projected for all personnel benefits. It may include such costs as statutory benefits, a comprehensive benefits package of other benefits including medical, dental, vision coverage, long-term disability, accidental death insurance, and a tax shelter annuity program. Calculate the fringe benefits as a percentage of total personnel salaries. Display in the space provided the percentage used to arrive at the total fringe benefit costs. A range may be used if that is appropriate for your organization (e.g., Fringe benefits approximately 20-25 percent of total personnel salaries).

A. OPERATING EXPENSES: Identify the major areas of expenses and provide a detailed cost breakout of these expenses. This total is to include expenditures for routine items such as office supplies, communication (telephone, facsimile, e-mail). Postage, overnight mail, routine printing, and duplication, and space-rent/lease (include formula for calculating space costs). Non-routine and one-time type of expenses should be budgeted under Other Costs line item.

B. EQUIPMENT EXPENSES: Describe and itemize and proposed equipment purchases. Equipment is defined as non-expendable property used in the conduct of allowable nutrition education activities, and includes items such as computers, televisions, VCRs, cameras, typewriters, calculators, furniture, etc.. If you equipment will not be used exclusively for nutrition education activities the cost must be prorated so that only an appropriate portion of the total equipment costs is documented.

C. TRAVEL AND PER DIEM: List travel costs by personnel title. Provide a brief description of trips and purpose of travel. Travel and Per Diem may be no greater than the current State Department of Personnel administration (DPA) rates as outlined in Attachment M. Please budget attendance at four food security task force meetings, Social Marketing Conference in northern California and two Regional Coalition meetings.

D. SUBCONTRACTS: List contractors by name, and provide a brief description of the types of activities they will be retained to conduct, their hourly rate, approximate number of hours services will be provided, and the total amount per contractor.

E. OTHER COSTS: This line item includes non-routine, occasional, or one-time expenses such as computer time, publications, training, nutrition education, materials, food (for demonstration only), and consultant services. Identify the

major areas of expense and provide a detailed cost breakdown of these expenses. If consultant services are budgeted, please provide details to include the following:

- II. Consultant name
- III. Description of services to be provided
- IV. Approximate number of consulting hours to be contracted for and the hourly/daily rate.
- V. Total Cost

- F. **INDIRECT COSTS:** Use your organization's federally negotiated indirect rate. If your organization does not have a federally negotiated rate you may not charge over 26 percent of modified direct costs. (Total direct costs less rents, subcontracts and equipment). Indirect Costs are defined as expenses not directly associated with the project's deliverables. Account for overhead or allocated costs here. Examples are payroll services, bookkeeping, janitorial services, insurance, and audit costs.